



cc: city council

P. O. Box 358 • Manistee, Michigan 49660-0358 • www.ci.manistee.mi.us

CITY HALL
70 Maple Street

December 27, 2005

CITY MANAGER
231.398.2801

TO: Kelli Sobel, State Tax Commission
Peggy Falk, Equalization Director
Rita Crow, Business Coordinator, Manistee Intermediate School District
Edward Bradford, Finance Director
Alan Verheek, County Treasurer
Virginia Fox, West Shore Community College
Board of Review (including alternate members)

CITY ASSESSOR
231.398.2802

BUILDING INSPECTOR
231.398.2806

PLANNING, ZONING &
COMMUNITY DEV.
231.398.2805

CITY CLERK
231.398.2803

FROM: Julie Beardslee, City Assessor *JB*

CITY TREASURER
231.398.2804

RE: December 13, 2005 Board of Review meeting

WATER BILLING
231.723.2559

Enclosed please find a Board of Review Record and Board of Review Minutes for the December 13, 2005 meeting.

ADMINISTRATION
FAX 231.723.1546

The Board of Review Record is separated by valuation and non valuation decisions. Please be careful to note the year of the Board of Review decision.

CLERK/TREASURER
FAX 231.723.5410

Please note that the enclosed is submitted as an affidavit to fulfill the tenets of 211.53b, MCLA, Section (1). An excerpt from this section states:

POLICE DEPARTMENT
70 Maple Street
231.723.2533
FAX 231.398.2012

If approved, the board of review shall file an affidavit within 30 days relative to the errors or mutual mistake with the proper officials who are involved with the assessment figures, rate of taxation, or mathematical computation and all affected official records shall be corrected. **If the error or mutual mistake results in an overpayment or under payment, the rebate, including any interest paid, shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A rebate shall be without interest.**

FIRE DEPARTMENT
281 First Street
231.723.1549
FAX 231.723.3519

PUBLIC WORKS
280 Washington St.
231.723.7132
FAX 231.723.1803

PARKS DEPARTMENT
231.723.4051

WATER MAINTENANCE
231.723.3641

Thank you.

WASTEWATER PLANT
50 Ninth St.
231.723.1533

cc: Mitch Deisch
enc: 1



**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE
MEETING HELD AT CITY HALL, 70 Maple St., MANISTEE MI
DECEMBER 13, 2005 9:00 A.M.**

The Board of Review was called to order at 9:20 a.m. on December 13, 2005, in the 2nd Floor Conference Room at City Hall. Chairperson Midge Kubanek and member Robert Johnson were present. Ruth Ann Winicki was unable to attend for medical reasons. Julie Beardslee, City Assessor and Secretary of the Board of Review were present. A quorum was present to conduct business.

There was a motion by Robert Johnson, seconded by Midge Kubanek to approve the minutes and record of the July 19, 2005 Board of Review meeting. The motion passed unanimously. Board members were provided copies of the minutes and record.

The Board was reminded that the ad for the December Board of Review meeting was in the Manistee News Advocate on November 28, 2005.

The Manistee City Council appointed Gerald Duchon as an alternate Board of Review member, with a three-year term ending January 2009. The Council appointed Fred Walter as an alternate member, with a two-year term ending January 2008. The terms of the alternate Board of Review members start January 1, 2006. Ruth Ellen Pratt was appointed to the Board of Review for a three-year term ending January 2009.

It was noted that the inflation rate, expressed as a multiplier, to be used in the 2006 Capped Value formula is 1.033.

The City Assessor reported that the Equalization Department has concluded their equalization study using sales studies to project the true cash value for 2006. The studies indicate an increase of 6.36% increase in residential market value and a 5.48% increase the previous years. The commercial class increased 10.28%, compared to a 4.43% increase the previous year. The industrial class has not yet been reviewed. The current year inflationary increases established by the Equalization Department utilizes sales from 4-1-2003 through 3-31-2005. These increases establish the amount of assessed value to be raised by the assessor in each class of property in the City of Manistee for 2006.

The Board reviewed the sales listed on the ledger of Property Transfer Affidavits, for 2005. The ledger is not up to date, but lists sales through October. The following handouts were distributed and discussed: the 2005 Manistee County Millage Rates, the letter dated November 3, 2005 from the State Tax Commission regarding Classification Appeals, the letter dated October 24, 2005 from Mitch Deisch, City Manager, regarding Annual Bylaw Review, Form 4031, the July/December Board of Review Affidavit, the letter dated May 24, 2005 from Chris Olen, Manistee County Deputy Treasurer regarding the completion of additional Board of Review forms, the letter dated July 27, 2005 from Michelle Wright, City Clerk/Deputy Treasurer regarding Meeting Per Diem Checks, Bulletin No. 2 of 2005 from the Department of Treasury regarding 2005 Property Tax Appeal Procedures, the memo dated July 6, 2005 from Julie Beardslee, City Assessor regarding Michigan Tax Tribunal Summary and Attorney expenses, and Bulletin No. 9 of 2005 from the Department of Treasury regarding Changes Due to Public Act 23 of 2005. All copies can be found in the December 2006 Board of Review file.

The consensus of the membership was that no additional forms for each petition will be completed, unless required by law or State Tax Commission rule. Regarding bylaws for the Board of Review, the Rules of Procedure of the Board of Review and the General Property Tax Law provide sufficient guidance for the operation of the Board. The Rules of Procedure are part of the Council Policy Book. The rules are reviewed annually by the Board at the March Organizational Session.

The Board set tentative hours for the 2006 Board of Review as follows: Organizational session Tuesday, March 7, 2006, 9:00am until business concluded, Appeal session Monday, March 13, 2006 9:00am to noon & 1pm to 4pm, Appeal session Tuesday, March 14, 2006, 2:00pm to 5:00pm & 6pm to 9pm. The date/s will need to be established for a decision making session/s.

The Board corrected clerical errors and mutual mistakes of fact as related to taxable and assessed values for 2004 and 2005. The Board decided Principle Residence Exemption filings for 2002, 2003, 2004, and 2005, in accordance with a new state law effective in 2003. Poverty Exemption Applications for 2005 were decided. The Board of Review Record will list petitioners and decisions of the Board of Review. The record separates valuation and non valuation appeals. Any pertinent information submitted with the appeals will be found in each parcel record file.

Chairperson Midge Kubanek expressed her regret to be losing the knowledge and experience Robert Johnson has contributed to the Board of Review. She thanked Robert for his many faithful years of service on the Board of Review. The Board discussed the lack of appreciation of the City of Manistee for the contribution of civic service by its residents.

The meeting adjourned at 2:00 p.m.

PRESENT:



Midge Kubanek, Chairperson



Robert Johnson, Member



Julie Beardslee, Secretary

**BOARD OF REVIEW RECORD
NON VALUATION APPEALS
FOR DECEMBER 13, 2005**

CLASS CODES: 201 = COMMERCIAL, 301 = INDUSTRIAL, 401 = RESIDENTIAL, 250 = COMMERCIAL PERSONAL, 350 = INDUSTRIAL PERSONAL,
450 = BUILDING ON LEASED LAND, 550 = UTILITY PERSONAL, 99 = REFERENCE ONLY, TE = TAX EXEMPT

Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Reason for Protest & Property Action
2	Ross & Judith Vartian	86 Charter Court Manistee, MI 49660	267-003-11 401	2005	100% Principal Residence Exemption granted.
9	Sandra Eimer	400 Sibben Street Manistee, MI 49660	572-709-07 201	2005	60% Principal Residence Exemption granted.
10	Sandra Eimer	400 Sibben Street Manistee, MI 49660	572-709-07 201	2004	60% Principal Residence Exemption granted.
11	Sandra Eimer	400 Sibben Street Manistee, MI 49660	572-709-07 201	2003	60% Principal Residence Exemption granted.
12	Julie A. Davis	251 8th Street Manistee, MI 49660	612-375-03 401	2005	100% Principal Residence Exemption granted.
17	Phyllis M. McEntaffer c/o Dianna Wall	P.O. Box 175 Manistee, MI 49660	764-705-02 401	2005	100% Principal Residence Exemption granted.
18	Phyllis M. McEntaffer c/o Dianna Wall	P.O. Box 175 Manistee, MI 49660	764-705-02 401	2004	100% Principal Residence Exemption granted.
19	Phyllis M. McEntaffer c/o Dianna Wall	P.O. Box 175 Manistee, MI 49660	764-705-02 401	2003	100% Principal Residence Exemption granted.
20	Phyllis M. McEntaffer c/o Dianna Wall	P.O. Box 175 Manistee, MI 49660	764-705-02 401	2002	100% Principal Residence Exemption granted.

**BOARD OF REVIEW RECORD
ASSESSED & TAXABLE VALUE
FOR DECEMBER 13, 2005**

CLASS CODES:

201 = COMMERCIAL, 301 = INDUSTRIAL, 401 = RESIDENTIAL, 250 = COMMERCIAL PERSONAL, 350 = INDUSTRIAL PERSONAL,
450 = BUILDING ON LEASED LAND, 550 = UTILITY PERSONAL, 99 = REFERENCE ONLY, TE = TAX EXEMPT

Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Assessed Value Taxable Value	BD of Review		Reason for Protest & Property Action
						Assessed Value Taxable Value	Assessed Value Taxable Value	
1	Echostar Satellite LLC. Attn: Patti Baran	P.O. BOX 6623 Englewood, CO 80155	190-132-00 250	2005	\$3,600 \$3,600	\$0 \$0		Double assessed with 51-51-590-076-00.
3	MAAS Development LLC. cc: Mierendorf and Co. P.C.	508 W. Main Street, Ste. 2 Lowell, MI 49331	390-177-00 250	2005	\$158,700 \$158,700	\$62,900 \$62,900		Incorrectly reported Personal Property.
4	MAAS Development LLC. cc: Mierendorf and Co. P.C.	508 W. Main Street, Ste. 2 Lowell, MI 49331	390-177-00 250	2004	\$180,500 \$180,500	\$71,600 \$71,600		Incorrectly reported Personal Property.
5	Nelson Hartrich	9328 S. Hamilton Chicago, IL 60620	490-261-00 250	2005	\$3,800 \$3,800	\$100 \$100		Incorrectly reported Personal Property.
6	Nelson Hartrich	9328 S. Hamilton Chicago, IL 60620	490-261-00 250	2004	\$2,800 \$2,800	\$100 \$100		Incorrectly reported Personal Property.
7	Rick J. Jach	2609 Bentoski Road Manistee, MI 49660	490-316-00 250	2005	\$3,200 \$3,200	\$0 \$0		Out of business as of December 2002.
8	Rick J. Jach	2609 Bentoski Road Manistee, MI 49660	490-316-00 250	2004	\$2,200 \$2,200	\$0 \$0		Out of business as of December 2002.
13	Sandra Eimer	400 Sibben Street Manistee, MI 49660	572-709-07 201	2005	\$34,500 \$32,736	\$34,500 \$32,736		Income exceeded Federal Poverty Income Standards by \$719.00.
14	Maryllynn Wrzesinski	266 6th Street Manistee, MI 49660	654-705-07 401	2005	\$34,500 \$33,349	\$0 \$0		100% Poverty exemption granted.
15	Vanessa Buhs	P.O. Box 124 Manistee, MI 49660	690-053-00 250	2005	\$5,100 \$5,100	\$0 \$0		Out of business as of Tax Day 12-31-04.
16	Heidi Urban	1018 Kosciusko Street Manistee, MI 49660	748-743-07 401	2005	\$41,300 \$33,844	\$0 \$0		100% Poverty exemption granted.
21	Jennifer Arnold	201 10th Street Manistee, MI 49660	790-057-00 250	2005	\$13,500 \$13,500	\$0 \$0		Out of business as of 12-29-04.